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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 18th May 1955

S.R.O. 1067.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India, Ministry of Finance (Revenue Division) No. 5—Central Excises, dated the 1st March 1955, namely:—

For item (10) of the said notification, the following item shall be substituted, namely:—

“(10) Cotton fabrics produced in factories commonly known as power-looms (without spinning plants), provided that the number of power-looms producing cotton fabrics in such factories does not exceed four;”

[No. 26.]

S.R.O. 1068.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following further amendments shall be made in the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, namely:—

In the said Rules,—

- (1) in Section E.III of Chapter IV for the heading “E.III. Rayon or Artificial Silk Fabrics—Special Procedure”, the following heading shall be substituted, namely:—

“E.III. Rayon or Artificial Silk Fabrics and Cotton Fabrics produced on Powerlooms—Special Procedure.”;

- (2) in rule 96I, after the words “Rayon or Artificial Silk Fabrics”, the words “and Cotton Fabrics produced on powerlooms” shall be inserted.

- (3) in rule 96J,—

(a) in sub-rule (1)—

- (i) after the words “Rayon or Artificial Silk Fabrics in India” the words “or with reference to the average production per shift per powerloom in the manufacture of Cotton Fabrics” shall be substituted;
- (ii) after the words “a rate per powerloom”, the words “or a rate per shift per powerloom, as the case may be” shall be inserted.

- (b) in sub-rule (2), after the words "the maximum number of power-looms", the words "or to the maximum number of shifts per powerloom, as the case may be", shall be inserted.
- (4) in rule 96K—
- (i) in sub-rule (1), after the words "the maximum number of powerlooms" the words "or the maximum number of shifts per powerloom, as the case may be", shall be inserted;
- (ii) in sub-rule (2),—
- (a) in clause (a)—
- (i) after the words "maximum number of powerlooms" the words "or the maximum number of shifts per powerloom" shall be inserted;
- (ii) after the words "Rayon or Artificial Silk Fabrics", the words "or the production of Cotton Fabrics, as the case may be" shall be inserted; and
- (b) in clause (b), after the words "the maximum number of power-looms" the words "or the maximum number of shifts per powerloom, as the case may be", shall be inserted;
- (5) in rule 96L,—
- (i) after the words "found to have employed more powerlooms" the words "or more shifts per powerloom" shall be inserted;
- (ii) after the words "Rayon or Artificial Silk Fabrics", the words "or the production of Cotton Fabrics as the case may be", shall be inserted;
- (6) for rule 96M, the following rules shall be substituted, namely,—
- "96M—Exemption from certain provisions; no rebate of excise duty.*
- (1) During the period in respect of which any manufacturer avails himself of the provisions of this section of these Rules, he shall be exempt from the operation of any of the provisions of rules 9 [except the second proviso to sub-rule (1) thereof], 47, 49, 50, 51, 51-A, 52, 52-A, 55 and 229.
- (2) Such manufacturer shall not be entitled to claim under rule 12, any rebate on duty paid in respect of any fabrics exported by him outside India out of the stock produced in his licensed factory to which the provisions of this Section of these rules apply.
- 96MM.—Rate of compounded levy for Cotton Fabrics produced on power-looms to depend on the number of shifts actually worked in a month.*—Notwithstanding anything contained in this Section of these rules, the liability of a manufacturer producing Cotton Fabrics on powerlooms and desiring to avail himself of the provisions of this Section shall, in respect of any duty payable by him on the production of such fabrics during any month, be determined by reference to the actual number of shifts worked by each powerloom during that month, and where the number of shifts per powerloom specified in a declaration made by a manufacturer under rule 96K in respect of any month is exceeded, the manufacturer shall forthwith give intimation in writing to the proper officer about the excess number of such shifts and such additional sum as may be calculated on the basis of the number of shifts actually employed shall be payable by him within seven days of the date of receipt of a demand issued in this behalf by the proper officer."
- (7) in the "List of Central Excise Forms", as given in the Central Excise Manual (Volume II), Third Edition, for the entry in the second column (Description of Form) against Central Excise Series No. 62A, the following entry shall be substituted, namely:—

"Of Rayon or Artificial Silk Fabrics or Cotton Fabrics produced on power-looms under special procedure"; and

(8) in Form AR6 (Central Excise Series No. 62A)—

(i) for the heading at the top of the Form, the following heading shall be substituted, namely:—

“Application for removal of Rayon or Artificial Silk Fabrics or Cotton Fabrics produced on power-looms under special procedure (Rules 96I and 96K)”;

(ii) in paragraph 1, for the words “Rayon or Artificial Silk Fabrics”, the words “Rayon or Artificial Silk Fabrics/Cotton Fabrics produced on powerlooms” shall be substituted;

(iii) in paragraph 2 for the words “Rayon or Artificial Silk Fabrics”, the words “Rayon or Artificial Silk Fabrics/Cotton Fabrics” shall be substituted;

(iv) after paragraph 2, the following paragraph shall be inserted and paragraphs 3 and 4 shall be re-numbered as paragraphs 4 and 5 respectively, namely:—

“3. I/We further declare that the powerlooms employed in the production of cotton textiles at the said factory during the thirty days immediately preceding the date of this application have not worked more than the number of shifts mentioned below:—

Powerlooms	Number of shifts

(v) in paragraph 4 as so re-numbered, for the words “per such powerloom”, the words “per such powerloom/per shift per such powerloom” shall be substituted; and

(vi) in column 4 of the statement for payment of duty in cash, for the words and figures “II-Central Excise Duties—Rayon or Artificial Silk Fabrics”, the following words and figures shall be substituted, namely:—

“II-Union Excise Duties—Rayon or Artificial Silk Fabrics/II-Union Excise Duties—Cotton Fabrics produced on powerlooms”

[No. 27.]

S.R.O. 1069.—In exercise of the powers conferred by rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following rates shall apply to powerlooms employed in the manufacture of Cotton Fabrics, namely:—

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|---|--------------------------------|
| (1) Factories in which the number of looms exceeds 24. | Rs. 22/8/- per shift per loom. |
| (2) Factories in which the number of looms exceeds 9, but does not exceed 24. | Rs. 20/- per shift per loom. |
| (3) Factories in which the number of looms exceeds 4, but does not exceed 9. | Rs. 18/- per shift per loom. |

[No. 28.]

E. S. KRISHNAMOORTHY, Joint Secy,

